- BY A GOVERNMENTAL AGENCY EXERCISING PLANNING FUNCTIONS, AND (III) REQUIRING THE OWNER OR OWNERS THEREOF TO PAY FOR OR PROVIDE STREETS, ROADS, WALKWAYS, OPEN SPACES, PARKS, SCHOOL SITES, AND OTHER PROPERTY NEEDED FOR PUBLIC USE WHICH FACILITIES ARE NORMALLY PAID FOR OR PROVIDED BY THE POLITICAL SUBDIVISION OR AN AGENCY THEREOF UNDER OTHER ZONING CLASSIFICATIONS, AND
- C. CONSISTING OF A TRACT OF CONTIGUOUS (EXCEPT FOR INTERVENING RIGHTS-OF-WAY, EASEMENTS, OR GRANTS FOR PUBLIC OR QUASI-PUBLIC USES) TRACTS OF LAND COMPRISING NOT LESS THAN FIFTEEN HUNDRED (1500) FIVE HUNDRED (500) ACRES, IN ONE OR MORE OWNERSHIPS, AND
- D. PRIMARILY UNDEVELOPED AT THE TIME SAID LAND IS PLACED IN THE SAID ZONING CLASSIFICATION.
- (3) UPON APPLICATION TO THE SUPERVISOR OF ASSESSMENTS BY THE OWNER OR OWNERS THEREOF, AND A FINDING BY THE SUPERVISOR THAT THE LAND OR LANDS MEET THE CRITERIA OF THIS SUBSECTION, SUCH LAND OR LANDS SHALL BE ASSESSED AS A SPECIAL ASSESSMENT AT A RATE EQUAL TO THAT APPLICABLE TO LANDS ACTIVELY DEVOTED TO AGRICULTURAL USE, WHETHER IN FACT IT WOULD OR WOULD NOT QUALIFY FOR SUCH AGRICULTURAL USE ASSESSMENT.
- (4) WHENEVER LAND, ASSESSED AS SET FORTH IN PARAGRAPH 3 ABOVE, HAS A "FULL CASH VALUE" IN EXCESS OF SAID SPECIAL ASSESSMENT, THEN THE LAND SHALL BE VALUED AND ASSESSED ON THE BASIS OF ITS "FULL CASH VALUE" AND BOTH VALUATIONS SHALL BE RECORDED. EXCEPT AS SET FORTH IN PARAGRAPH (6) OF THIS SUBSECTION NO TAXES SHALL BE DUE ON THE BASIS OF THE "FULL CASH VALUE" ASSESSMENT. BOTH SUCH ASSESSMENTS SHALL BE SUBJECT TO THE SAME NOTICE AND APPEAL PROCEDURES AS IS PROVIDED FOR OTHER REAL ESTATE ASSESSMENTS.
- (5) WHENEVER A PORTION OF THE LAND IS SUBDIVIDED BY RECORDING OF A SUBDIVISION PLAT OR IS IMPROVED BY CONSTRUCTION OF PERMANENT BUILDINGS, THE SPECIAL ASSESSMENT UNDER THIS SECTION FOR THAT PORTION SHALL TERMINATE AND SUCH PORTION SHALL BE ASSESSED THENCEFORTH WITHOUT REGARD TO THIS SECTION, PROVIDED HOWEVER THAT THE REMAINING PORTION OF THE LAND SHALL CONTINUE TO BE ENTITLED TO SPECIAL ASSESSMENT EVEN THOUGH ITS AREA IS LESS THAN FIFTEEN HUNDRED (1500) FIVE HUNDRED (500) ACRES IF IT CONTINUES TO MEET THE OTHER CRITERIA OF THIS SECTION.
- (6) WHENEVER LANDS SUBJECT TO SAID SPECIAL ASSESSMENT ARE REZONED AT THE INSTANCE OF THE OWNER THEREOF TO A ZONING CLASSIFICATION WHICH DOES NOT MEET THE CRITERIA OF THIS SUBSECTION, THEN, THE SPECIAL ASSESSMENT SHALL TERMINATE